

Date 24-10-2025

To,
The Superintendent of Central Tax,
Ramgopalpet Range,
Secunderabad Division, Hyderabad.

Subject: Reply to communication dated 14.10.2025 regarding confirmed demands under Order-in-Original No. 33/2023-24-SEC-ADJN-ADC(GST) dated 01.11.2023 and Order-in-Original No. 25/2024-25 dated 19.04.2024 – Reg.

Respected Madam,

We acknowledge receipt of your communication dated **14.10.2025** bearing reference **DIN: 20251056YO000000F442**, issued from your good office, wherein reference has been made to two separate proceedings initiated and confirmed against **M/s Villa Orchids LLP** under two distinct adjudication orders and corresponding appellate orders.

After careful perusal, it is respectfully submitted that the notice deals with **two independent matters**, the details of which and the current status are explained hereunder:

(A) Proceedings under Order-in-Original No. 33/2023-24-SEC-ADJN-ADC(GST) dated 01.11.2023 confirmed vide Order-in-Appeal No. HYD-GST-SC-AP2-14-15-2025-26 dated 29.04.2025

1. The Noticee respectfully submits that it intends to prefer an appeal before the GST Appellate Tribunal under **Section 112(1)** of the Central Goods and Services Tax Act, 2017, challenging the said appellate order.
2. The Noticee further submits that as per **Section 112(8)** of the CGST Act, 2017, no recovery proceedings shall be initiated in respect of the disputed demand once the appeal is preferred before the Tribunal, subject to payment of:
 - o the tax, interest, and penalty admitted, and
 - o 20% of the remaining disputed tax, in addition to the 10% pre-deposit already made at the first appellate stage under Section 107(6).
3. It is submitted that the Noticee had duly complied with the statutory pre-deposit requirement since it had paid Pre-deposit of CGST - Rs. 18,21,873/- & SGST - Rs. 18,21,873/- while filing the appeal before Hon'ble Appellate Authority which is much higher than 20% of the tax demand confirmed in Order-In-Appeal (Demand Confirmed CGST-Rs. 20,78,679/- & SGST-Rs.20,78,679/-).
4. However, it is pertinent to highlight that as of the date of this reply, the GST Appellate Tribunal has not been constituted in the State of Telangana, and therefore, the limitation period for filing the appeal has not commenced in terms of **Order No. 09/2019-CT (Removal of Difficulties)** dated **03.12.2019**.
5. In view of the above legal position, it is submitted that initiation of recovery proceedings at this stage would be premature and without jurisdiction, as the appellate remedy is still open and the limitation period is legally suspended until the constitution of the Tribunal.

Accordingly, the Noticee prays that no coercive recovery action be taken in respect of the said proceeding and the matter be kept in abeyance until the appeal is filed and adjudicated by the Tribunal.



Villas Orchid LLP

(B) Proceedings under Order-in-Original No. 25/2024-25 dated 19.04.2024 confirmed vide Order-in-Appeal No. HYD-GST-SC-AP2-1060-2024-25 dated 25.03.2025

1. In respect of the above proceedings, it is respectfully submitted that the entire tax, interest, and penalty amounts confirmed in the Order-in-Appeal have been fully discharged through Form DRC-03 payments made from time to time.
2. The summary of payments is as follows:

Particulars	CGST (₹)	SGST (₹)	Interest (₹)	Penalty (₹)
Demand confirmed in Order-in-Appeal	6,202	6,202	—	20,000
Paid via DRC-03 ARN AD3608240062580 dated 16.08.2024	5,813	5,813	—	—
Paid via DRC-03 ARN AD360625020498W dated 24.06.2025	389	389	14,684	20,000
Total Paid	6,202	6,202	14,684	20,000

3. The above table clearly establishes that the entire confirmed liability has been duly discharged. Hence, this proceeding stands **fully concluded**, and no further recovery is warranted on this account.

In light of the above submissions, it is most respectfully requested that your good office may:

1. Acknowledge full discharge of liability in respect of OIO No. 25/2024-25, and treat the matter as closed; and
2. Refrain from initiating recovery proceedings in respect of OIO No. 33/2023-24-SEC-ADJN-ADC(GST), considering that the Noticee is exercising the appellate remedy before the GST Appellate Tribunal, and the limitation period is not yet triggered due to non-constitution of the Tribunal.

The Noticee undertakes to inform the Department immediately upon filing of the Tribunal appeal and furnish the relevant ARN and acknowledgment in due course.

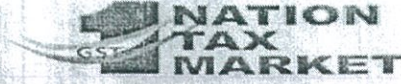
Thanking you,

Yours faithfully,

For M/s Villa Orchids LLP


Authorised Signatory





OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX
RAMGOPALPET-III RANGE

“सलीक सीनेट”, गेट नः 416-4-2 & 417, रामगोपालपेट, एम. जी. रोड़
सिकंदराबाद 500003

‘SALIK SENATE’, Door No. 2-4-416 & 417,
RAMGOPALPET, MG ROAD, SECUNDERABAD - 500003

Mail: cgst.rgpetrg4@gov.in

Contact: 8331911909

O.C. No.: 81/2025

Date: 14.10.2025

DIN: 20251056YO000000F442

To

M/s Villa Orchids LLP,
GSTIN: 36AANFG4817C1ZH,
2nd Floor, 5-4-187/3 And 4,
Soham Mansion, M.G Road,
Secunderabad-500003.

Gentlemen,

Sub: GST- Pending dues in respect of demand confirmed – Request for
discharge of liability – Regarding.

Please refer the demand confirmed vide Order-in-original No. 33/2023-24-SEC-ADJN-ADC(GST) dated 01.11.2023 passed by the Additional Commissioner, Secunderabad GST Commissionerate and the appeal order against said Order-in-Original passed by the Additional Commissioner, Appeals II, Hyderabad vide OIA No. Hyd-ST-SC-AP2-14-15-2025-26 dt 29.4.2025 confirming the demand.

ii. Further reference is invited to OIO No. 25/2024-25 dated: 19-04-2024 passed by AC, Secunderabad Division and the appeal order passed by the Commissioner, Appeals II vide OIA No. Hyd-GST-SC-AP2-1060-2024-25 dt 25.3.2025 allowing demand confirmed. In this regard, Penalty against output tax is still pending for payment.

iii. Therefore, it is requested to pay the demand confirmed/allowed vide said orders along with interest & Penalty applicable, to avoid further recovery proceedings as per the statutory provisions. In case of any appeal filed against above OIAs, the same may be informed to this office immediately to avoid recovery proceedings.

iv. This matter may be treated as **Most urgent**.

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14/10

जावक/DESPATCH

दिनांक/DATE

Yours sincerely

(NVVN Sulochana Devi)
Superintendent
Ramgopalpet-IV Range